

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 450 Section 450.40 Reports and Returns</b>
---

**TITLE 86: REVENUE**

**PART 450  
CIGARETTE USE TAX ACT**

**Section 450.40 Reports and Returns**

- a) When cigarettes are acquired for use in this State by a person (including a distributor as well as any other person), who did not pay the cigarette use tax to a distributor, the person, within 3 days after acquiring the cigarettes, shall file a return with the Department and shall transmit with the return to the Department the tax imposed by the Cigarette Use Tax Act. On and after January 1, 2002, the return shall be filed with the Department along with any tax by the user within 30 days after he acquires the cigarettes. Computer generated returns or returns filed on forms that have not been approved by the Department are considered non-processable and may subject the filer to penalties and interest for failure to file a proper return.
- b) Every distributor, who is required or authorized to collect tax under the Cigarette Use Tax Act, but who is not a manufacturer of cigarettes in original packages that are contained in a sealed transparent wrapper, shall, on or before the 15th day of each calendar month, file a return with the Department showing the information as the Department may reasonably require. Computer generated returns and schedules or returns and schedules that have not been approved by the Department are considered non-processable and may subject the filer to penalties and interest for failure to file a proper return.
- c) Every distributor who is a manufacturer of cigarettes in original packages which are contained inside a sealed transparent wrapper, and who is required or authorized to collect tax under the Cigarette Use Tax Act, shall file a return by the 5th day of each month covering the preceding calendar month. Each return shall be accompanied by the appropriate remittance for tax as provided in Sections 3 and 7 of the Cigarette Use Tax Act. Each such return shall disclose such information as the Department may lawfully require. Computer generated returns and schedules or returns and schedules filed on forms that have not been approved by the Department are considered to be non-processable and may subject the filer to penalties and interest for failure to file a proper return.
- d) No distributor shall be required to return information to the extent to which the reporting of that information would be a duplication of the distributor's reporting of information in any return which he is required to file with the Department under the Cigarette Tax Act. Returns shall be filed on forms prescribed by the Department. Computer generated returns and schedules or returns and schedules filed on forms that have not been approved by the Department are considered non-processable and may subject the filer to penalties and interest for failure to file a proper return.

- e) Effective January 1, 2003, the returns filed by both distributors required or authorized to collect tax under the Act who have 30 or more transactions per month, and by Illinois manufacturers having 30 or more transactions per month, *must be accompanied by appropriate computer-generated magnetic media supporting schedule data in the format required by the Department.* (Section 11 of the Act) Distributors and manufacturers unable to comply with this requirement by January 1, 2003 may petition the Department for an extension of time to comply with this requirement. Distributors and manufacturers who voluntarily file returns and schedules electronically are not subject to this requirement.

(Source: Amended 27 Ill. Reg. 1647, effective January 15, 2003)